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ABSTRACT

An instructor's manual and student activity guide on payroll management are provided in this set of prevocational education materials which focuses on the vocational area of office occupations (accounting). (This set of materials is one of ninety-two prevocational education sets arranged around a cluster of seven vocational offerings: agriculture, home economics, distributive education, health occupations, world of work, trade and industry, and office occupations.) The instructor's guide is organized into the following elements: title of activity, duration of activity (four to eight periods), activity goals, five instructional objectives, related vocational clusters, and activity implementation (description, materials needed, teacher preparation prior to class, during the class, follow-up activities, and masters for duplication [e.g., daily time card, payroll checks, budget]). The student activity guide provides step-by-step instructions (narrative and illustrations) for completing each instructional objective (e.g., fill out a time card, fill out a payroll check). At the end of each set of instructions is a student check point (evaluation activity). Occupational descriptions for a chief payroll clerk and clerical payroll clerk conclude the document. (JH)

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ED169353

OFFICE OCCUPATIONS — ACCOUNTING, PAYROLL

Kit No. 64

INSTRUCTOR'S MANUAL

Prepared by

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Office of Vocational Education
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In Cooperation With

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1978

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TITLE OF ACTIVITY

Kit No. 64 — Office Occupations —
Accounting, Payroll

DURATION

Main Activity: 2 — 3 periods
Follow-up Activity: 2 — 5 periods

GOALS

The student will realize the importance of accurately filling out a time card.

The student will understand the fundamentals that go into figuring a payroll.

The student will know how to fill out a payroll register.

The student will learn how to properly write a check.

The student will grasp the concepts of budgeting.

INSTRUCTIONAL OBJECTIVES

Given a weekly time card, the student will fill out the card.

Given the necessary information, the student will determine gross pay.

Given a payroll register, the student will fill out the register.

Given a payroll check, the student will fill out the check.

Given the net income, the student will determine a budget.

VOCATIONAL CLUSTERS

Agriculture
Distributive Education
Health Occupations
Home Economics
Trade and Industry

ACTIVITY IMPLEMENTATION

A. Description

The student will keep a time card for a week of school. The time between classes does not count toward "hours worked" nor does lunch period. In addition, the student

can get overtime credit (just counted as extra hours not time and a half) by obtaining a signed statement from other subject teachers saying that homework has been successfully completed.

After completing the time cards, the students will be divided into groups of 4 or 5 and each student will do a payroll register for everyone in the group.

Then, budgets will be set up by the group as a whole to illustrate how quickly money is spent on necessities.

B. Safety

No safety rules necessary.

C. Materials Required

1. Audio Visual Equipment
None
2. Technical Equipment
None
3. Expendable Materials
Newspapers
25 Circular E Employer's Tax Guide
25 Social Security Applications
If Follow-up Activity is used:
small paper bags
gum
candy

D. Preparation Prior To Class

A week prior to doing the main activity, hand out to students copies of the daily time cards. You should give each student five copies.

Tell them to print their name on the line next to employee's name. On the line next to day, have them print Monday on one time card, Tuesday on another, and then Wednesday, Thursday, and Friday.

Inform them that they are to take a daily time card to their classes each day for five days. The teacher of that class will then sign the card under present if the student is in class and also under overtime if the student has done all of the assigned homework.

When the students come to class the next day, have them turn in the daily time card from the previous day. They will then take a new daily time card around to their classes until they have used all five.

Prior to the main activity, you will need to have a folder of several of the VIEW Fact Sheets each student has filled out so that the student can choose the "occupation" and pay. (It would probably be best not to tell them the pay is going to play such a big part in this).

You will need to group the students into groups of 4 or 5. These students will figure net earnings for themselves as well as for the other people in the group.

You will need to get some blank social security applications, as there is a place on the time card and payroll register for the social security number. Some students may not have a social security number. You can have them fill out an application and mail it in, and write "applied for" in the blank.

Newspapers will be needed for the budgeting aspect of the activity. It is not, however, necessary for all papers to be the same or even the same date. This may create a comparison shopping aspect.

You should also go over the Federal Income Tax Tables so you can answer questions (if they arise) on how to use them to determine the correct amount of tax.

E. During Class Session

INTRODUCTION: Starting today we are going to use the time cards we filled out last week to find out how much "take home" or net pay you would have if you worked on the job you have selected. This activity will also give you an introduction to a few of the jobs performed by a payroll clerk. Then, later, we will see exactly how far that money will go in the real world. I have divided the class into groups. You are to figure your net earnings as well as the net earnings of the others in your group. (End of Introduction)

As the class is figuring the budgets, be sure to bring up things the students may not have thought of like insurance for the car, etc. You may also need to remind them that this is a WEEKLY budget, so expenses should be weekly, too. For example, rent of \$200 a month would average out to \$50 a week. You may also need to help break down the salaries from the VIEW Fact Sheets to hourly salaries.

You will give out payroll checks to each student, but be sure each student gets only one. You are to sign all the checks where the controller's signature goes.

F. Follow-up Activities

1. Have each student complete a VIEW Fact Sheet.
2. Budget for a month as well as a week.
3. Allow the students to "buy" grab bags with their check. You can put gum, candy, notes that say (for example) "bad investment, you lost your money," pictures of diamond rings, cars, etc. You can assign amounts to the bags, or let them cost a whole paycheck. One might say "Investment doubled your money, now choose two bags."
4. Explain how compound savings works in a savings account.
5. Teach comparison shopping vs. expenses of gas and time.
6. How to make a detailed shopping list and stick to it to avoid impulse buying expenses.

ANSWER KEY

None

MASTERS FOR DUPLICATION

VIEW Fact Sheet
Daily Time Card
Weekly Time Card
Payroll Register
Budget
Payroll Checks

VIEW FACT SHEET

NAME _____ CLASS _____ OCCUPATION _____

- A. List the advantages (good points) of this occupation (job).
- B. List the disadvantages (bad points) of this occupation (job).
- C. List three things you should know to do this occupation (job).
1.
2.
3.
- D. What type of education should you get to be prepared (do) for this occupation (job)?
- E. What courses must you take to go into this occupation (job)?
- F. What do you think your future in this occupation (job) will be?
- G. What wage can you expect in this occupation (job)?
- H. What are the working hours of this occupation (job)?
- I. To learn more about this occupation (job), write to:
- J. Using a scale of 1 to 5, circle the number that measures your interest in this occupation (job) as a possible career.

I don't like it. ←————→ I like it.
 1 2 3 4 5

DAILY TIME CARD

TO TEACHER :

Please sign your name on the line under present next to the period your class meets with the student named below. This is to be done **ONLY** if this student is in your class on the day indicated. If the student has completed a homework assignment for your class, please sign your name also under overtime.

EMPLOYEE'S NAME _____ DAY _____

CLASS PERIOD

PRESENT

OVERTIME

1st	_____	_____
2nd	_____	_____
3rd	_____	_____
4th	_____	_____
5th	_____	_____
6th	_____	_____
7th	_____	_____

WEEKLY TIME CARD

Employee's Name _____

Job _____ Rate of Pay _____

Social Security No. _____

DAYS	1st		2nd		3rd		4th		5th		6th		7th		Overtime	DAYS TOTAL HOURS
	In	Out	In	Out	In	Out	In	Out	In	Out	In	Out	In	Out		
Monday																
Tuesday																
Wednesday																
Thursday																
Friday																
															WEEK'S TOTAL	

Rate of Pay Per Hour _____ x #hours worked _____ = Gross Pay

PAYROLL REGISTER

Employee's Name	S.S. Number	Gross Pay	(-) Federal Tax	(-) Soc. Security	(=) Net Pay	✓
Totals						

BUDGET

Net earnings for week: \$ _____

Food: \$ _____

Shelter: \$ _____

Clothing: \$ _____

Transportation: \$ _____

Health: \$ _____

Utilities: \$ _____

Entertainment: \$ _____

Savings: \$ _____

TOTAL EXPENSES \$ _____

VIEW

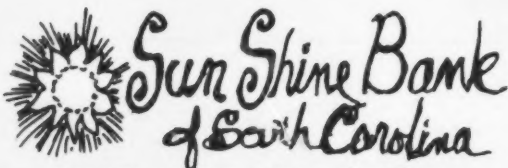
COMPANY, INCORPORATED
SUNSHINE CITY, S.C. 29600

PAY TO THE
ORDER OF

19

\$

DOLLARS



780: 125:00:350

PAYROLL CLERK

CONTROLLER

not valid unless countersigned (signed by two people.)

OFFICE OCCUPATIONS – ACCOUNTING, PAYROLL

Kit No. 64

**STUDENT
LEARNING ACTIVITY GUIDE**

Prepared by

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INTRODUCTION

When you finish school and get your first full-time job, it will be very important for you to know how your paycheck is figured. Many companies still figure payrolls and deductions by hand. You should understand how your take home pay (or net pay) is figured so you can check for errors. In this activity you will perform the duties of a payroll clerk by figuring gross wages, deductions, net pay, and filling out a payroll register. Perhaps this activity will introduce you to a career as a payroll clerk.

GOALS

The student will realize the importance of accurately filling out a time card.

The student will understand the fundamentals that go into figuring a payroll.

The student will know how to fill out a payroll register.

The student will learn how to properly write a check.

The student will grasp the concepts of budgeting.

DIRECTIONS

With your teacher's help, fill out the time cards, listening carefully to the instructions. Your teacher will place you in a group with some other students. Using the form provided and following the instructions in this book, you will fill out a payroll register. Do not write in this book.

MATERIALS

Pencil
Scratch paper
5 Daily time cards
Weekly time card
Payroll register

PROGRAMMED TEXT

Instructional Objective 1

Given a weekly time card, the student will fill out the card.

WEEKLY TIME CARD									
Employee's Name _____									
Job _____									
Social Security No. _____									
DAYS	1st		2nd		3rd		4th		
	In	Out	In	Out	In	Out	In	Out	
Monday									
Tuesday									

STEP 1 — Put your name next to the words employee's name on the weekly time card.

WEEKLY TIME CARD									
Employee's Name _____									
Job _____									
Social Security No. _____									
DAYS	1st		2nd		3rd		4th		
	In	Out	In	Out	In	Out	In	Out	
Monday									
Tuesday									
Wednesday									

STEP 2 — Put the job title you have selected next to the word job.

CARD						
Rate of Pay _____						
5th In Out		6th In Out		7th In Out		Overtime DAYS TOTAL HOURS

STEP 3 – Put the beginning salary next to the rate of pay.

WEEKLY TIME									
Employee's Name _____									
Job _____									
Social Security No. _____									
DAYS	1st In Out		2nd In Out		3rd In Out		4th In Out		
Monday									
Tuesday									
Wednesday									

STEP 4 – Put your social security no. in the appropriate place. (If you don't have one, ask your teacher for an application form. Fill it out, and put applied for on the time card where it asks for your social security no.)

Social Security No. <u>230-1240</u>					
DAYS	1st In Out		2nd In Out		In
Monday					
Tuesday					
Wednesday					

STEP 5 – Put the time your first period started in the first "in" square.

Social Security No. <u>230-1240</u>					
DAYS	1st In Out		2nd In Out		In
Monday	<u>8:30</u>	<u>9:25</u>			
Tuesday					
Wednesday					

STEP 6 – Put the time your first period was over in the first "out" square.

10.									
1st In Out		2nd In Out		3rd In Out		4th In Out			
<u>8:30</u>	<u>9:25</u>	<u>9:30</u>							

STEP 7 – Put the time your second period started in the second "in" square.

3rd In Out		4th In Out		5th In Out		In
<u>9:30</u>	<u>10:25</u>					

STEP 8 – Put the time your second period ended in the second "out" square.

WEEKLY TIME CARD

Employee's Name _____ Date of Pay _____

Job _____

DAYS	1st		2nd		3rd		4th		5th		6th		7th		Overtime	DAYS TOTAL HOURS
	In	Out	In	Out	In	Out	In	Out	In	Out	In	Out				
Monday																
Tuesday																
Wednesday																
Thursday																
Friday																
WEEK'S TOTAL																

Rate of Pay Per Hour _____

Employer's Signature _____

Grade _____

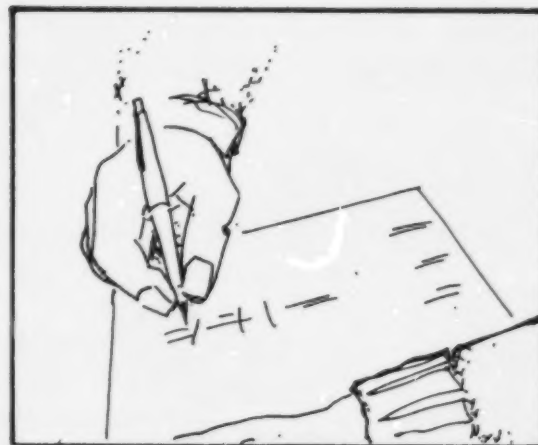
STEP 9 — Continue putting the time your classes start in the "in" squares and the time they are over in the "out" block. . . except for lunch. Do not count lunch period as you are not paid for lunch hours.

5th	7th		Overtime	TOTAL HOURS
Out	In	Out		
1:55	2:00	2:55	30 min	

STEP 10 — Add 15 minutes overtime to your time card for each homework assignment signed by another teacher saying that you've done all your work for that class.

6 HOURS, 48 MINUTES
= 6 $\frac{3}{4}$ HOURS

STEP 11 — Figure your total hours for the day to the nearest $\frac{1}{4}$. (For example, if the time works out to 6 hours and 48 minutes, the total will be $6\frac{3}{4}$ hours).



STEP 12 — Fill out the card each day. If you were absent, leave the day (or period) blank. You will not get paid if you do not work.

Check Point

Is the card filled out? Did you double check your addition?

Instructional Objective II

Given the necessary information, the student will determine gross pay.

Social Security		Overtime	DAYS TOTAL HOURS
DAYS			
Monday	1:55	30	6
Tuesday	2:55	30	6
Wednesday	ABSENT		
Thursday		30	6
Friday		30	6
WEEK'S TOTAL			24

STEP 1 – Add up the total hours from each day to get the week's total.

Friday							
Rate of Pay Per Hour _____							

STEP 2 – Put the rate per hour in the proper place on the bottom of the time card. (If the VIEW Fact Sheet gives only weekly rates, divide the weekly rate by 40 to get the hourly rate.)

x #hours worked _____							

STEP 3 – Put the total hours worked this week where it says number of hours worked.

$$\text{rate} \times \text{hours} = \text{Gross Pay}$$

STEP 4 – Multiply rate x time to get gross pay (put the correct answer on the form).

Check Point

Did you double check your multiplication?

Does your gross pay seem logical?

Instructional Objective III

Given a payroll register, the student will fill out the register.

Employee's Name

STEP 1 — List the names of the people in your group in the first column.

PAYROLL REGISTER		
Name	S.S. Number	Gross Pay

STEP 2 — Put the employee's social security number in the second column. If a number has been applied for, but has not yet been received, put "Applied For" in the blank.

PAYROLL REGISTER		
Number	Gross Pay	(-) Federal Tax

STEP 3 — Find the gross pay on the time card and put that amount next to the employee's name.



STEP 4 — Find pages labeled Single Persons—Weekly Payroll Period in Employer's Tax Guide.

AT LEAST	BUT LESS THAN
135	140
137.47	

STEP 5 — Find the amount of gross pay. This is done by finding the gross amount as it falls between the first and second columns. For example, if the gross amount is \$137.47 for a week, it would fall between "at least 135, but less than 140."

At least	But less than	0	1	2	3
135	140	21.50	18.20	15.00	12.2

STEP 6 — Follow that line over to the column with a 1. That means the employee is "claiming" himself or is supporting only himself.

REGISTER		
Gross Pay	(-) Federal Tax	(-) Soc. Security

STEP 7 – Enter the amount from the line (135–140) and the column (1) on your payroll register marked federal tax.



STEP 8—Using the employer's tax guide, turn to the employee tax table.

AT LEAST	BUT LESS THAN
$\text{Gross Pay} \times \text{--- \%} =$ Soc. Sec. Tax	

STEP 9 – Again, find the gross pay between the first and second columns. If the pay is not there, simply multiply gross pay times the percentage given at the top of the tax table for employee tax deductions to get the social security tax.

Federal Tax	(-) Soc. Security	(=) Net Pay

STEP 10 – Enter the amount for social security tax in the column marked social security tax.

GROSS PAY
- FEDERAL TAX
- SOCIAL SECURITY
NET EARNINGS

STEP 11 – To figure net earnings take gross pay, subtract federal tax and subtract social security tax. What you have left is net earnings or take home pay.

Check Point

Is every column of your payroll register filled out for every employee?

Did you come up with the same net earnings for an employee as the other people in your group did?

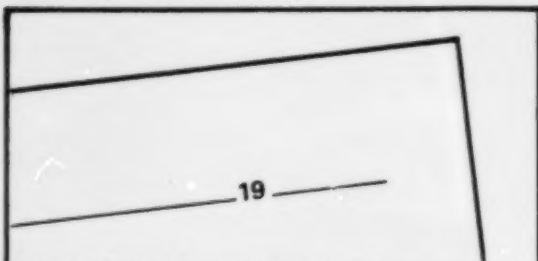
Did you double check your work?

Instructional Objective IV

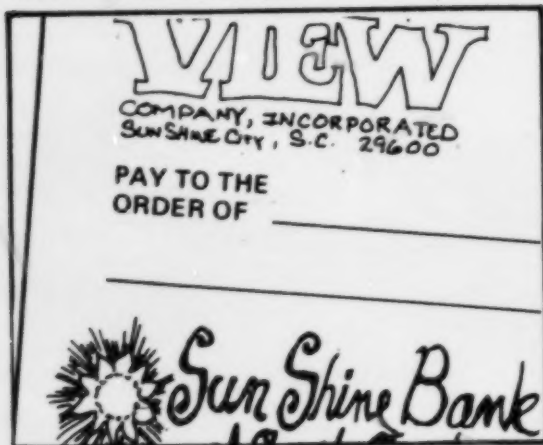
Given a payroll check, the student will fill out the check.



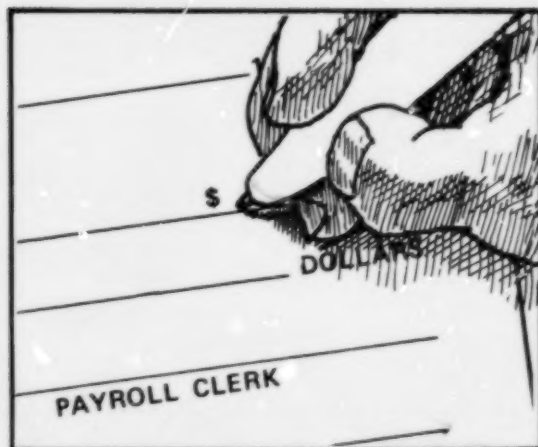
STEP 1 — Fill out the check you get from your teacher with an ink pen.



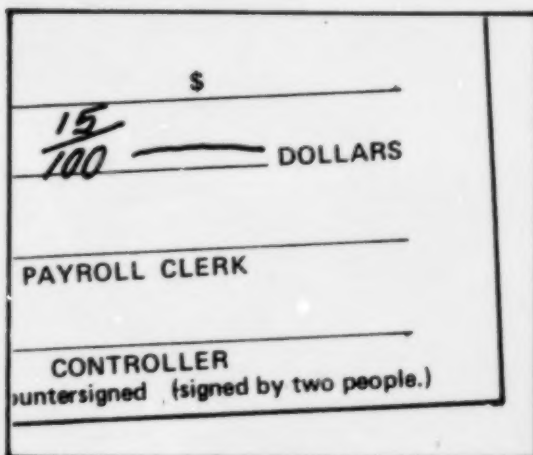
STEP 2 — Put today's date in the upper right hand corner with the month and the day before the 19 and the year after it.



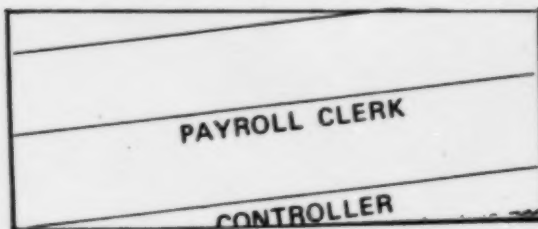
STEP 3 — Put the employee's name (your name) on the line that says "Pay to the Order of."



STEP 4 — Put the net earnings (your net earnings) in FIGURES close to and right after the dollar sign.



STEP 5 — Write out in WORDS the amount of dollars of net pay, the word "and" and the cents in figures over a /100 (for example 15/100). Draw a line from where you stopped to the word "Dollars." (This keeps anyone from changing the amount.)



STEP 6 — You sign the check with your name on the line above the words payroll clerk.



STEP 7 – Give the check to your teacher to sign as the controller.

Check Point

Did you fill out all of the check except for the controller's signature?

Did the two amounts agree - the one in figures and the one you wrote out?

Did you give the check to the teacher to sign?

Instructional Objective ☐

Given the net income, the student will determine a budget.



STEP 1 – Enter your net income from the payroll check in the space marked net earnings for the week.



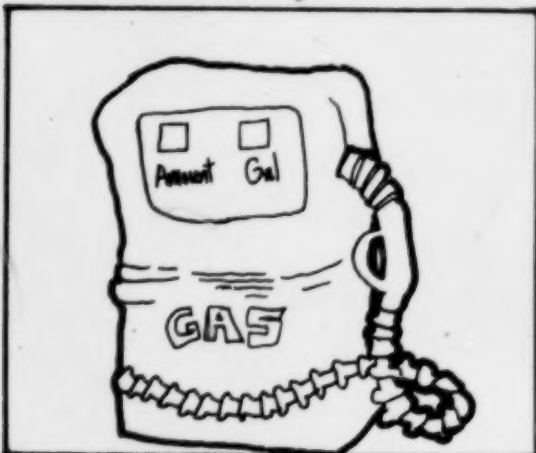
STEP 2 – Get grocery ads from the newspaper and determine prices for a week of groceries (plan meals, etc.). Write the total in the food column on your budget.

*Apartment?
Duplex?
House?*

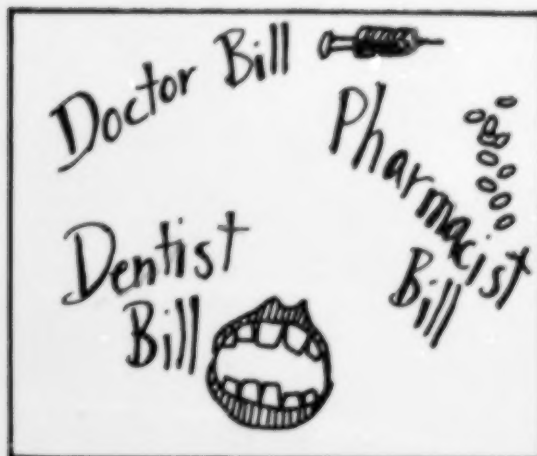
STEP 3 — Look in the Classified Section and determine shelter expense, and put that amount in the shelter column.



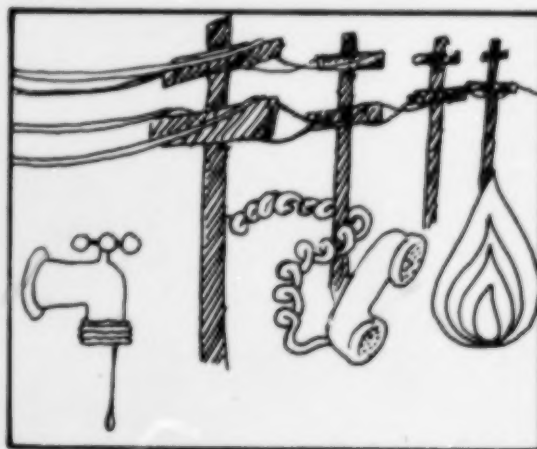
STEP 4 — Set aside some money for clothing. Determine the amount by the ads in the paper and by personal preference. Put that amount in the column for clothing.



STEP 5 — How much does it cost you to travel to all the places you go in a week? Enter that amount in the transportation column. Don't forget gas, oil, insurance, car payments.



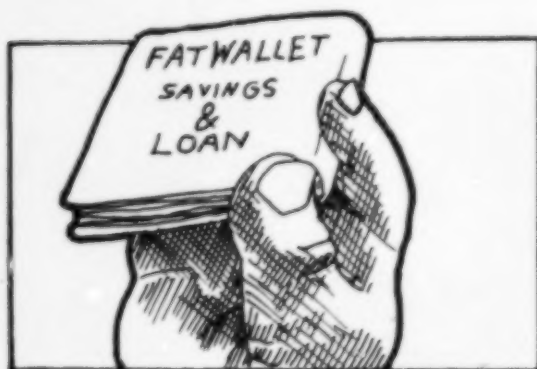
STEP 6 — What are the health bills for a week? Doctor, dentist, pharmacist, etc. Put an average amount for one week in the health column.



STEP 7 — Think of electricity, gas, phone, and water bills. Determine what a good average of that would be for a week. Put that amount in the utilities column.



STEP 8 — Entertainment would include movies, sports, dates, games, records, tapes, etc. Put an average amount for one week in the entertainment column.



STEP 9 — It is necessary to save in case an emergency arises. Put that amount in the savings column.



STEP 10 — Total up the expenses you will have for one week.

Check Point

Compare the total expenses with the net earnings for the week. If the expenses are more, where can you cut down?

Can you think of anything else you would need your money for?

Are all these expenses necessary?

Are you earning enough to make ends meet?

OCCUPATIONAL DESCRIPTIONS

215.137-014 PAYROLL CLERK, CHIEF (clerical) rating clerk, chief; timekeeper, chief.

Supervises and coordinates activities of workers engaged in processing timecards, compiling payroll statistics, maintaining payroll control records, recording hours of work, and calculating payrolls. Reviews personnel records to determine names, rates of pay, and occupations of new hires, and changes in wage rates and occupations of employees on payroll, and records on payroll register. Directs computation of differential pay according to company policy. Directs compilation and preparation of other payroll data, such as pension, insurance, bond purchases, and credit union payments. Reviews and approves payroll deductions. Interprets company policies and government regulations in connection with payroll procedures. Directs preparation of government reports. Analyzes payrolls for accuracy before extensions are made. May direct computation and distribution of labor and equipment costs for specific work orders to various accounts in payroll section of utilities office and be designated SUPERINTENDENT, PAYROLL SECTION (light, heat, & power). Performs duties as described under SUPERVISOR (clerical).

215.482-010 PAYROLL CLERK (clerical)

Computes wages and posts wage data to payroll records, using calculator. Operates posting machine to compute and record earnings from timesheets and work tickets, subtracting deductions, such as income-tax withholdings, social security payments, union dues, insurance, credit union payments, and bond purchases. Enters net wages on earning record card, check, check stub, and payroll sheet. May prepare periodic reports of earnings and income tax deductions. May keep records of sick leave pay and nontaxable wages. May prepare and distribute pay envelopes. May keep records of goods produced by individual workers, units, or departments. May prepare time records. May compute wages for employees working on bonus, commission, or piecework systems, and be designated a BONUS CLERK (clerical); COMMISSION CLERK (clerical); PIECEWORK TIME CLERK (clerical).